

Table A-1.1. **Selected Service Industries—Estimated Coefficients of Variation for Receipts Estimates and Estimates of Year-to-Year Ratios for Taxable Firms: 1994 and 1995**

1987 SIC code	Kind of business	Receipts		Year-to-year ratio 1995/1994
		1995	1994	
472	Arrangement of passenger transportation .....	3.8	3.6	2.3
653	Real estate agents and managers .....	4.1	4.6	2.2
70, ex. 704	Hotels, rooming houses, camps, and other lodging places, except on membership basis .....	2.3	1.8	1.3
72	Personal services .....	1.7	1.7	0.6
73	Business services .....	2.4	2.3	1.0
75	Automotive repair, services, and parking .....	2.2	2.2	1.1
76	Miscellaneous repair services .....	3.8	3.2	1.6
78	Motion pictures .....	2.3	2.2	1.4
79	Amusement and recreation services .....	2.7	2.2	1.6
80	Health services .....	1.7	1.6	0.8
81	Legal services .....	3.0	3.2	2.0
824	Vocational schools .....	13.6	13.3	3.7
83	Social services .....	3.0	2.8	1.4
84	Museums, art galleries, and botanical and zoological gardens .	9.5	9.2	4.5
87	Engineering, accounting, research, management, and related services .....	1.9	2.0	0.9